Index to Volume 10

Author Index

ABAHOONIE, EDWARD & FICHTENBAUM, MARK, *Deferring Gains on Corporate Investments Through the Use of Redemptions* .. 15

AXELRAD, JONATHAN, *Multi-Tier Partnerships Can Pay General Partners for Results and Avoid Guaranteed Payments* 83

BIRD, BRUCE M. & SEGAL, MARK A., *Economic Performance Rules Contain Elections for Real Estate Developers* 212

CALVIN, JAMES N., *Master/Feeder Structures, Foreign Tax Credit Preferred Stock* 338

CALVIN, JAMES N., *Ordinary-Capital Mixed Straddle Treatment Should Avoid Character Conversion* 66

CALVIN, JAMES N., *Qualifying Business Units Can Save Taxes and Trouble for Single Country Funds* 162

CALVIN, JAMES N., *Short-Term Currency Gains Need Not Disqualify a RIC* 254

CARLISLE, LINDA E. & LANNING, GEOFFREY, *NPCs and Contingent Debt Instruments Have the Same Economics, but Different Rules* 238

BURKHARD, JAMES R., *Final Regulations Simplify S Corporation One-Class-Of-Stock Rule* 220

COLON, JEFFREY M., Proposed Cross-Border Securities Lending Rules Leave Unanswered Questions 34

FARIAS, CHRISTOPHER D., *Foreign Currency Straddles: Bifurcation of Foreign Currency Gain or Loss From Economic Gain or Loss* ... 205

FINK, PHILIP R. & McCRUDDEN, JOHN, *Covered Calls Can Provide Tax and Financial Advantages* 291

FOX, STEPHEN C. & FEINSCHREIBER, ROBERT, *Passive Foreign Investment Company Rules Are Complex and Unforgiving* 110

GRACE, MICHAEL J., *Coordination of Sections 469(g) and 163; Tax Preparation Expenses; Debt Financed Stock Purchases; S Corp. Passive Investment Income; Legislative Relief for Real Estate Professionals* 40

GRACE, MICHAEL J., *Recent Developments Affecting Cancellation of Debt Income, Bankruptcy Estates, and Investment Interest* 261

GRACE, MICHAEL J., *Recent Developments and Legislative Outlook* .. 130

Index to Volume 10

Author Index

ABAHOONIE, EDWARD & FICHTENBAUM, MARK, *Deferring Gains on Corporate Investments Through the Use of Redemptions* .. 15

AXELRAD, JONATHAN, *Multi-Tier Partnerships Can Pay General Partners for Results and Avoid Guaranteed Payments* 83

BIRD, BRUCE M. & SEGAL, MARK A., *Economic Performance Rules Contain Elections for Real Estate Developers* 212

CALVIN, JAMES N., *Master/Feeder Structures, Foreign Tax Credit Preferred Stock* 338

CALVIN, JAMES N., *Ordinary-Capital Mixed Straddle Treatment Should Avoid Character Conversion* 66

CALVIN, JAMES N., *Qualifying Business Units Can Save Taxes and Trouble for Single Country Funds* 162

CALVIN, JAMES N., *Short-Term Currency Gains Need Not Disqualify a RIC* 254

CARLISLE, LINDA E. & LANNING, GEOFFREY, *NPCs and Contingent Debt Instruments Have the Same Economics, but Different Rules* 238

BURKHARD, JAMES R., *Final Regulations Simplify S Corporation One-Class-Of-Stock Rule* 220

COLON, JEFFREY M., Proposed Cross-Border Securities Lending Rules Leave Unanswered Questions 34

FARIAS, CHRISTOPHER D., *Foreign Currency Straddles: Bifurcation of Foreign Currency Gain or Loss From Economic Gain or Loss* ... 205

FINK, PHILIP R. & McCRUDDEN, JOHN, *Covered Calls Can Provide Tax and Financial Advantages* 291

FOX, STEPHEN C. & FEINSCHREIBER, ROBERT, *Passive Foreign Investment Company Rules Are Complex and Unforgiving* 110

GRACE, MICHAEL J., *Coordination of Sections 469(g) and 163; Tax Preparation Expenses; Debt Financed Stock Purchases; S Corp. Passive Investment Income; Legislative Relief for Real Estate Professionals* 40

GRACE, MICHAEL J., *Recent Developments Affecting Cancellation of Debt Income, Bankruptcy Estates, and Investment Interest* 261

GRACE, MICHAEL J., *Recent Developments and Legislative Outlook* .. 130

HASPEL, AHRON H. & BUSH, JOHN N., *Proposed Regulations Narrow Consistency Rules on Stock and Asset Acquisitions* 168

HASPEL, AHRON H. & BUSH, JOHN N., *Securities Lending Transactions Can Have Uncertain Tax Results* 231

HAUBERT, WILLIAM J., *Debt Restructuring Rules Favor the Insolvent* 300

HINEMAN, THOMAS G., *Supreme Court Excludes Tangible Property From Adjusted Basis of Mineral Deposit for AMT Purposes* 352

HINEMAN, THOMAS G., *The Depletion Tax Preference Controversy* .. 56

HOFFMAN, SUSAN KATZ & LERNER, DEBORAH M., *Plan Distributions to Nonresident Aliens* 153

HOFFMAN, SUSAN KATZ & LERNER, DEBORAH M., *New Direct Rollover and Withholding Rules Require Plan Amendment* 356

KESS, KENNETH M., *Mutual Funds Can Use Stock Redemptions to Meet Distribution Requirements* 314

KRAUTHAMER, NINA, *Recent Developments Relating to Section 482 and Tax Treaties* 247

KRAUTHAMER, NINA, *Section 482 Proposed Regs. Alter Transfer Pricing for Tangible Property* 61

MANWELL, EDMUND R., *Forming a Foreign Sales Corporation Can Shield Rental Income From Tax* 158

McCORMICK, HUGH T. & SCHORR, JONATHAN M., *Troubled Insurance Companies—IRS Rulings* 146

McKENNA, MATTHEW M. & McGILL, SARAH L., *Aftermath of INDOPCO: The IRS Applies the Future Benefit Test for Capital Expenditures* 271

McKENNA, MATTHEW M. & McGILL, SARAH L., *Equity Index Swaps: An Uncertain Future* 172

McKENNA, MATTHEW M. & McGILL, SARAH L., *The Cottage Savings Regulations* 361

NOLAN, MATTHEW M., *Congress Considers Tax Relief for Debt Restructuring* 182

NOVAK, SHAWN E. & PERSELLIN, MARK B., *Amortizing Bond Premium Can Provide Tax Savings for Investors* 98

OLIVER, JOSEPH R., *Today's R&D Venture Requires Hands-On Investing* 195

ROSEN, HOWARD D., *Foreign Irrevocable Life Insurance Trusts Can Save Estate and Income Tax* 23

ROSENBERG, DONALD L. & WITNER, LARRY, *Abandoning Interests May Save Taxes for Investors in Troubled Partnerships* 3

ROTHBERG, RICHARD S. & RITTER, PAUL M., *Planning for Retirement Benefits* 74

STODGHILL, LaBRENDA GARRET, *Recent Service Rulings Limit Affirmative Use of Deemed Dividend Rules* 329

WILLENS, ROBERT, *Developments Affecting Contingent Value Rights, Straddles, and Redemptions* 373

WILLENS, ROBERT, *Recent Developments* 139

WILLENS, ROBERT, *Supplemental Interest Notes; Rhone Poulenc-Rorer; CVRs; Deciphering News Corp.'s Notes, Debt Restructuring* 51

Subject Index

Accounting Issues

Proposed Regulations Narrow Consistency Rules on Stock and Asset Acquisitions, *Ahron H. Haspel and John N. Bush* 168

Securities Lending Transactions Can Have Uncertain Tax Results, *Ahron H. Haspel and John N. Bush* 231

Commodities and Financial Futures

NPCs and Contingent Debt Instruments Have the Same Economics, But Different Rules, *Linda E. Carlisle and Geoffrey B. Lanning* ... 238

Corporate Finance Vehicles

Developments Affecting Contingent Value Rights, Straddles, and Redemptions, *Robert Willens* 373

Recent Developments, *Robert Willens* 139

Supplement Interest Notes; Rhone Poulenc-Rorer; CVRs; Deciphering News Corp.'s Notes, Debt Restructuring, *Robert Willens* .. 51

Corporations

Recent Service Rulings Limit Affirmative Use of Deemed Dividend Rules, *LaBrenda Garrett Stodghill* 329

Debt

Debt Restructuring Rules Favor the Insolvent, *William J. Haubert* . 300

Equipment Leasing

Forming a Foreign Sales Corporation Can Shield Rental Income From Tax, *Edmund R. Manwell* 158

Estate Planning

Foreign Irrevocable Life Insurance Trusts Can Save Estate and Income Tax, *Howard D. Rosen* 23

Planning for Retirement Benefits, *Richard S. Rothberg and Paul M. Ritter* 74

International Matters

Foreign Currency Straddles: Bifurcation of Foreign Currency Gain or Loss, *Christopher D. Farias* 205

Passive Foreign Investment Company Rules Are Complex and Unforgiving, *Stephen C. Fox and Robert Feinschreiber* 110

Proposed Cross-Border Securities Lending Rules Leave Unanswered Questions, *Jeffrey M. Colon* 34

Recent Developments Relating to Section 482 and Tax Treaties, *Nina Krauthamer* 247

Section 482 Proposed Regs. Alter Transfer Pricing for Tangible Property, *Nina Krauthamer* 61

Life Insurance Products

Troubled Insurance Companies—IRS Rulings, *Hugh T. McCormick and Jonathan M. Schorr* 146

Mutual Funds

Master/Feeder Structures, Foreign Tax Credit Preferred Stock, *James N. Calvin* 338

Mutual Funds Can Use Stock Redemptions to Meet Distribution Requirements, *Kenneth M. Kess* 314

Ordinary-Capital Mixed Straddle Treatment Should Avoid Character Conversion, *James N. Calvin* 66

Qualifying Business Units Can Save Taxes and Trouble for Single Country Funds, *James N. Calvin* 162

Short-Term Currency Gains Need Not Disqualify a RIC, *James N. Calvin* 254

Oil and Gas Investments

Supreme Court Excludes Tangible Property From Adjusted Basis of Mineral Deposit for AMT Purposes, *Thomas G. Hineman* 352

The Depletion Tax Preference Controversy, *Thomas G. Hineman* .. 56

Partnerships

Abandoning Interests May Save Taxes for Investors in Troubled Partnerships, *Donald L. Rosenberg and Larry Witner* 3

Multi-Tier Partnerships Can Pay General Partners for Results and Avoid Guaranteed Payments, *Jonathan Axelrad* 83

Today's R&D Venture Requires Hands-On Investing, *Joseph R. Oliver* 195

Passive Activities

Coordination of Sections 469(g) and 163; Tax Preparation Expenses; Debt Financed Stock Purchases; S Corp. Passive Investment Income; Legislative Relief for Real Estate Professionals, *Michael J. Grace* 40

Recent Developments Affecting Cancellation of Debt Income, Bankruptcy Estate, and Investment Interest, *Michael J. Grace* 261

Recent Developments and Legislative Outlook, *Michael J. Grace* .. 130

Pension Funds and Exempt Organizations

New Direct Rollover and Withholding Rules Require Plan Amendment, *Susan Katz Hoffman and Deborah M. Lerner* 356

Plan Distributions to Nonresident Aliens, *Susan Katz Hoffman and Deborah M. Lerner* 153

Real Estate Investments

Economic Performance Rules Contain Elections for Real Estate Developers, *Bruce M. Bird and Mark A. Segal* 212

Recent Federal Cases and Rulings

Aftermath of INDOPCO: The IRS Applies the Future Benefit Test for Capital Expenditures, *Matthew M. McKenna and Sarah L. McGill* 271

Equity Index Swaps: An Uncertain Future, *Matthew M. McKenna and Sarah L. McGill* 172

The Cottage Savings Regulations, *Matthew M. McKenna and Sarah L. McGill* 361

S Corporations

Final Regulations Simplify S Corporation One-Class-of-Stock Rule, *James R. Burkhard* 220

Securities Investments

Amortizing Bond Premium Can Provide Tax Savings for Investors, *E. Shawn Novak and Mark B. Persellin* 98

Covered Calls Can Provide Tax and Financial Advantages, *Philip R. Fink and John McCrudden* 291

Deferring Gain on Corporate Investments Through the Use of Redemptions, *Edward Abahoonie and Mark Fichtenbaum* 15

Washington View

Congress Considers Tax Relief for Debt Restructuring, *Matthew M. Nolan* 182

Index to Volume 11

Author Index

ALTAMURA, ANTHONY, *The Casualty Loss Exception Can Save the Low-Income Housing Credit* 303

BERTLES, JAMES B. & YUDENFREUND, JOEL H., *Limiting Fiduciary Liability for Investing in Life Insurance* 239

BURKHARD, JAMES R., *Handling Deferred Compensation Plans and Stock Options Under the One-Class-Of-Stock Rule* 48

CALVIN, JAMES N., *Corporate Combinations Involving RICs and Non-RICs* 147

CALVIN, JAMES N., McCONNELL, CHRISTOPHER P. & McCONOLOGUE, SUSAN L., *Securities Partnerships Hold Both Benefits and Complexities for Investors* 253

CARLISLE, LINDA E. & SWAINSTON, KURT C., *Commodities and Financial Futures: Defining Indebtedness That is "Directly Attributable" Under Section 246A* 133

CASH, L. STEPHEN, DICKENS, THOMAS L. & GARRISON, DAVID W., *Does the Abandonment of a Partnership Interest Produce Ordinary or Capital Loss?* 291

DOERING, JAMES A., *Sham Transaction Test Should Include an Analysis of After-Tax Cash Flow* 106

FEINSCHREIBER, ROBERT, *Hedging Foreign Transactions Without Exposure to Currency Taxation* 100

GRACE, MICHAEL J., *Passive Activities: RRA '93 Provides Long-Awaited Real Estate Relief* 125

HAMILL, JAMES R., *Recent Tax and Accounting Changes Make Convertible Debentures Worth Another Look* 197

HASPEL, AHRON H. & BUSH, JOHN N., *Applying the Market Discount Provisions to Debt Instruments in Default* 215

HINEMAN, THOMAS G., *Satisfying the Profit Motive Criteria in Oil and Gas Investments* 325

HOFFMAN, SUSAN KATZ, & LERNER, DEBORAH M., *Deferred Compensation Arrangements Are Part of an Executive's Investment for Retirement* 140

HOFFMAN, SUSAN KATZ & LERNER, DEBORAH M., *RRA '93 Encourages Pension Plan Investment in Real Estate* 331

KRAUTHAMER, NINA, *Internal Revenue Service Proposes Regulations on Qualified Domestic Trusts* 65

KRAUTHAMER, NINA, *RRA '93 Changes Tax Provisions for Foreign Investors* 311

KESS, KENNETH M., *The IRS Approves the Dividend Differences of Multiple Class Distribution Systems* 167

LAUER, ROBERT J. & GORE, RICHARD, *Using REITs to Overcome the Capital Crunch in Real Estate* 279

McCORMICK, HUGH T. & SCHORR, JONATHAN M., *Proposed Regulations Would Allow Accelerated Death Benefits* 219

McKENNA, MATTHEW M. & McGILL, SARAH L., *Hedges Integrally Related to Noncapital Items Held to Produce Ordinary Losses* 228

McKENNA, MATTHEW M. & McGILL, SARAH L., *What's Left of the Single Economic Interest Theory?* 72

MALECKY, LAWRENCE T. & SKEANS, NANCY L., *Determining Basis of Stock Acquired at Various Times is Crucial to Minimizing Tax* 83

NOLAN, MATTHEW M., *Proposed Regulations Provide Guidance on Modifications of Debt Instruments* 55

OLIVER, JOSEPH R., *Planning the Reduction of Tax Attributes of Insolvent or Bankrupt Individuals* 183

RUBIN, BLAKE D. & GREEN, SETH, *Revenue Procedure Leaves Unanswered Questions on Partnership Profits Interests Received for Services* 209

STYRON, W. JOEY, *Real Estate Investment Trusts Are an Investment Option Once Again* 20

TOOLSON, RICHARD B., *The Effect of Taxes on Whether to Refinance or Accelerate Payments on a Home Mortgage* 35

WILLENS, ROBERT, *RRA '93 Makes Investment-Related Tax Changes* . 317

ZACHARY, SETH M. & MEYERS, ELIOT N., *Unraveling Gain or Loss From the Sale of Stock in a Regulated Investment Company* ... 3

Subject Index

Accounting Issues

Applying the Market Provisions to Debt Instruments in Default, *Ahron H. Haspel and John N. Bush* 215

Sham Transaction Test Should Include an Analysis of After-Tax Cash Flow, *James A. Doering* 106

Cancellation of Indebtedness

Planning the Reduction of Tax Attributes of Insolvent or Bankrupt Individuals, *Joseph R. Oliver* 183

Commodities and Financial Futures

Defining Indebtedness That is "Directly Attributable" Under Section 246A, *Linda E. Carlisle and Kurt C. Swainston* 133

Corporate Finance Vehicles

RRA '93 Makes Investment-Related Tax Changes, *Robert Willens* 317

Currency Transactions

Hedging Foreign Transactions Without Exposure to Currency Taxation, *Robert Feinschreiber* 100

Employee Benefits

Handling Deferred Compensation Plans and Stock Options Under the One-Class-Of-Stock Rule, *James R. Burkhard* 48

Estate Planning

Limiting Fiduciary Liability for Investing in Life Insurance, *James B. Bertles and Joel H. Yudenfreund* 239

International Matters

Internal Revenue Service Proposes Regulations on Qualified Domestic Trusts, *Nina Krauthamer* 65

RRA '93 Changes Tax Provisions for Foreign Investors, *Nina Krauthamer* 311

Life Insurance Products

Proposed Regulations Would Allow Accelerated Death Benefits, *Hugh T. McCormick and Jonathan M. Schorr* 219

Mortgages

The Effect of Taxes on Whether to Refinance or Accelerate Payments on a Home Mortgage, *Richard B. Toolson* 35

Mutual Funds

Corporate Combinations Involving RICs and Non-RICs, *James N. Calvin* 147

Oil and Gas Investments

Satisfying the Profit Motive Criteria in Oil and Gas Investments, *Thomas G. Hineman* 325

Passive Activities

RRA '93 Provides Long-Awaited Real Estate Relief, *Michael J. Grace* 125

Partnerships

Does the Abandonment of a Partnership Interest Produce Ordinary or Capital Loss? *L. Stephen Cash, Thomas L. Dickens, and David Garrison* 291

Revenue Procedure Leaves Unanswered Questions on Partnership Profits Interests Received for Services, *Blake D. Rubin and Seth Green* 209

Securities Partnerships Hold Both Benefits and Complexities for Investors, *James N. Calvin, Christopher P. McConnell, and Susan L. McConologue* 253

Pension Funds and Exempt Organizations

Deferred Compensation Arrangements Are Part of An Executive's Investment for Retirement, *Susan Katz Hoffman and Deborah M. Lerner* 140

RRA '93 Encourages Pension Plan Investment in Real Estate, *Susan Katz Hoffman and Deborah M. Lerner* 331

Real Estate Investments

Real Estate Investment Trusts Are an Investment Option Once Again, *W. Joey Styron* 20

Using REITs to Overcome the Capital Crunch in Real Estate, *Robert J. Lauer and Richard Gore* 279

Recent Federal Cases and Rulings

Hedges Integrally Related to Noncapital Items Held to Produce Ordinary Losses, *Matthew R. McKenna and Sarah L. McGill* 228

What's Left of the Single Economic Interest Theory? *Matthew M. McKenna and Sarah L. McGill* 72

Regulated Investment Companies

The IRS Approves the Dividend Differences of Multiple Class Distribution Systems, *Kenneth M. Kess* 167

Unraveling Gain or Loss From the Sale of Stock in a Regulated Investment Company, *Seth M. Zachary and Eliot N. Meyers* 3

Securities Investments

Determining Basis of Stock Acquired at Various Times Is Crucial to Minimizing Tax, *Lawrence T. Malecky and Nancy L. Skeans* 83

Recent Tax and Accounting Changes Make Convertible Debentures Worth Another Look, *James R. Hamill* 197

Washington View

Proposed Regulations Provide Guidance on Modifications of Debt Instruments, *Matthew M. Nolan* 55

The Casualty Loss Exception Can Save the Low-Income Housing Credit, *Anthony Altamura* 303